

may, however, be made in the case of works for which grants are sanctioned by Government on or after 1st May in a year, in consequence of which there may not be sufficient time to commence the work before drawing the grant. Such cases will necessarily be very few and when the rule is relaxed by the Deputy Commissioner, and the President is authorised to draw the grant before commencement of work, the date of such commencement should be reported to audit office as soon as the work is started. When the exception is permitted of should be clearly stated on the bill at the time of countersignature for the information of audit. The President has to present the countersigned bill at the Treasury for payment by transfer credit to Municipal Funds. The grant thus drawn and credited to Municipal Funds should be accounted for separately in the Municipal Accounts under "F. Public Debt-4 (a) Public Improvement Fund," the contribution by the Municipal Council being simultaneously credited to that head by debit to "(c) Grant for Public Improvement Funds."

3. With regard to works coming under classes (a) and (b) (i) which are to be executed by the Sanitary Bureau and Local P.W.D., respectively, the President will prepare the bill as above and get it countersigned by the Deputy Commissioner. As the works are taken up by the P.W.D. only after the necessary Funds are placed at their disposal in advance, the date of commencement need not be noted in the bill. The countersigned bill and a crossed cheque in favour of the Treasury Officer for the contribution of the Municipal Council should both be presented at the treasury for payment by transfer credit to "17 (a) P.W. Deposits" in the Treasury Accounts. In order to watch the progress of the contribution works entrusted to the P.W.D. the above transactions should be incorporated in the Municipal Accounts by credit to "F. Public Debt"-4 (a) Public Improvement Fund" and debit to "F. Public Debt (3) Advances recoverable." On receipt of the monthly statement of outlay from the P. W. Department, the amount shown therein as spent during the month may be adjusted by debit to "Public Improvement Fund" and credit to "Advances."

4. The above procedure should be strictly followed in drawing the amounts allotted by Government. The Treasury Officers should honor only bills countersigned by the Deputy Commissioner and return those that are not so countersigned. The amounts of the grants should be paid only by transfer credit to Municipal Funds in case of works referred to in para (2) and to "P. W. Deposits" in respect of those referred to in para (3).

5. The statements of Public Improvement Fund showing progressive outlay which are required to be sent by the Municipalities as per clause (f) of rule 278 (b) of Municipal Accounts Manual may be regularly despatched by the Local Bodies to the Assistant Comptrollers of the concerned Local Audit Circles in which the Local Bodies are situated, for purposes of check with the Municipal cash Accounts.

6. The procedure of debiting the Government share of the cost directly under "30. Grants for Public Improvements" in the Divisional Accounts will be discontinued in view of the revised procedure of crediting the grant to "P. W. Deposits". The Executive Engineers and Sanitary Engineer will kindly see that no transactions are hereafter booked in the accounts of the Divisions under (2) Improvement of Water Supply and (3) Improvement of Towns and Minor Municipalities.

7. Any difficulty that may be felt in following the instructions given above may be brought to the notice of this office for being remedied.

I have the honour to be,

Sir,

Your most obedient servant,

M. VIRARAJA URS,

Comptroller.

Circular No. 1272—W. A. D. II, dated 10th February 1941.

To

(1) The Deputy Commissioners of Districts.

(2) The Executive Engineers of Divisions.

Regarding Recoveries of advances on account of charges by Public Works Officers for works, recoverable from raiyats under Tank Maintenance Rules.

Government having in their Order No. R. 3301-12—L. R. 442-39-2, dated 14th November 1940, directed a change in the accounting and recovery of charges recoverable under the Tank Maintenance Rules, the following instructions are issued for adoption by the officers of the Revenue and Public Works Departments.

2. Works will be taken up and started by the Public Works Officers only after the estimates are countersigned by the Deputy Commissioners, as a token of the latter having agreed to recover the expenditure to be incurred from the raiyats benefited by the works and after obtaining competent technical sanction. The monthly Talukwar statements of outlay

which are now being sent by this office will cease to be forwarded hereafter. Immediately after the works are completed, the fact of completion should be notified by the Executive Engineers to the Amildar concerned by sending him a completion certificate duly filled in for acceptance and immediate return. Particulars of amounts of estimate and the outlay so intimated should be immediately noted by the Executive Engineers, in the completion certificates and the outlay so intimated should be immediately noted in the Revenue Demand Registers and the completion certificates forthwith returned to the Executive Engineers for being forwarded to this office along with the connected completion reports. The Amildar should furnish a certificate in the completion certificate that the demand as intimated by the Executive Engineer has been taken to the Demand Register. These completion certificates should in no case be retained in the Taluk Offices for more than a fortnight after their receipt. On the basis of outlay so intimated the Amildars should proceed to get Kulavar Hanchikepattis prepared and arrange for recovery in the usual manner. The procedure indicated in this circular will come into effect from 1st March 1941. The expenditure incurred in January 1941, will be in accordance with the existing procedure. The monthly statements will cease to be sent for the outlay incurred in February 1941 and onwards. In regard to the works now in progress the outlay on which has already been advised on monthly statements, the outlay from 1st February 1941, to date of completion should be taken on the demand registers. For facility of reference the amount of the estimate, the total expenditure incurred on the works and the expenditure incurred to end of January 1941, should be clearly noted in the completion certificates to be sent to the Amildars.

3. In spite of clear instructions issued in past, the recoveries on account of these advances are being credited to wrong heads of accounts, as for instance, to "17 (a) Public Works Deposits" or "30 (b) Loans for Restoration of Tanks" resulting in large differences between the balances as per books of this office and as per accounts maintained in the Revenue Offices. The chellans should be prepared with the care detailing the name of the village and the tank and its Register No. and should be scrutinised and passed by the Taluk Office after noting the recovery in the ledger maintained before it is passed on to the Treasury Branch. The head of account "22 (c) Charges Recoverable from raiyats under Tank Maintenance Rules" should be prominently noted on the chellans.

4. Though a maximum time limit of three months after the completion of works is permissible under para 449 of the Mysore Public Works Department Account Code, for the preparation and forwardal to this office of completion reports, it is essential that no such time limit should be availed of in respect of completion reports for maintenance works in view of the need to start the recoveries from raiyats immediately after the works are actually completed. Works done should therefore be promptly measured and paid for, the final accounts being settled without any delay whatever. The Executive Engineers should arrange to finally close the accounts immediately after payment of final bills. The completion certificates should be simultaneously forwarded to the Amildars for acceptance and return. The completion reports with the completion certificates should be forwarded to this office through the Superintending Engineers not later than a month after payment of final bills.

At the close of each month, an abstract of entries in the individual ledger maintained in the Taluk Office, showing the debits and credits should be prepared in duplicate by the Amildars and sent to the Deputy Commissioners after verification of the credits from the Treasury Accounts. The Deputy Commissioners will after noting the entries in the Advance Registers maintained in their offices, retain one copy of the statement for reference and forward the duplicate copy to this office with their countersignature.

Needful addenda and corrigenda slip will be separately issued to para 19 of Appendix XVI, M. C. A. C., Vol. I.

M. VIRARAJA URS,
Comptroller.

STATE HUZUR TREASURY, BANGALORE.

Notification No. 5219—S. H. Try., dated 11th February 1941.

The holders of Savings Bank Accounts at the State Huzur Treasury are requested to present their Pass Books for addition of interest relating to the year 1939-40.

HYDER ALI KHAN,
Treasury Officer.

KOLAR DISTRICT.

Notification, dated 29th January 1941.

All the Savings Bank Depositors of Goribidnur Taluk Treasury, are requested to kindly present their pass books at the Taluk Treasury, for entry of interest for 1939-40 during office hours on any working day.

J. B. MALLARADHYA,
For Deputy Commissioner,
Treasury Department.